

ANNUAL REPORT

OF

WASHINGTON GAS AND ELECTRIC COMPANY

(Here show the exact corporate, firm or individual name of the respondent)

Located at 10th and "A" Street, Tacoma, Washington

(Here give the location, including street and number, of the respondent's main business office)

TO THE

Department of Public Works

OF

WASHINGTON

FOR THE YEAR ENDED DECEMBER 31, 1929.

WNG-FD 031420

PSE-QT036471

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SCHEDULE NO. 1—IDENTITY OF RESPONDENT.

1. Did the respondent make an annual report to this Commission for the preceding year or for any part thereof? If so, in what name? **WASHINGTON GAS AND ELECTRIC COMPANY**
2. If any change was made in the name of the respondent during the year, state all such changes and the dates on which they were made: **None**
3. Give location of main business office at the end of year: **No. 101 ; st., So 10th ; city Tacoma ; state Wash.**

SCHEDULE NO. 2—PRINCIPAL GENERAL OFFICERS.

TITLE (A)	NAME OF OFFICER (B)	ADDRESS (C)	Entered Upon Office (D)
President	Phillips B. Shaw	57 William Street New York City	
Vice President	C. Y. Bowers	Tacoma, Washington	
Secretary	F. D. Reid	57 William Street, New York City	
Treasurer	Leo Loeb	" " " " " "	

SCHEDULE NO. 3—DIRECTORS.

NAME OF DIRECTOR (A)	ADDRESS (B)	Term Expires (C)	REMARKS (D)
Leo Loeb	57 William Street, New York City		
Phillips B. Shaw	" " "		
A. J. Allyn	" " "		
L. E. Yeager	" " "		
C. Y. Bowers	Tacoma, Washington		
C. W. Yant	57 William Street, New York City		
John S. Shedden	" " "		

SCHEDULE NO. 4—CORPORATE HISTORY AND OTHER DATA.

1. State whether respondent is a corporation, a joint stock company, or association, a partnership, or an individual: **Corporation**
If a corporation or association state:
 (a) Date of incorporation **November 1, 1926**
 (b) Under laws of what state incorporated **Delaware**
 (c) Whether incorporated under a special or a general law
2. Were the respondents articles of incorporation amended during the year? **No**
If so, give particulars of date and place of filing amendments and file with this report a copy of the amended articles, if in print
3. If during the year the respondent acquired other companies or was reorganized in any respect or merged or consolidated with other companies, give full particulars; also give names of other companies owned, controlled and operated in conjunction with respondents property
4. Give names of cities, towns and other municipalities supplied by the respondent **Aberdeen, Hoquiam, Centralia, Chehalis, Montesano, Everett, Tacoma, Olympia**
5. Give name of corporation owning, controlling or operating respondent, if any **North American Gas and Electric Company**
6. What, if any, other service is furnished by respondent **Electric and water**
7. State the important new construction or extensions of system, giving location new territory covered and dates of beginning operation **Distribution system at Montesano**

WNG-FD 031421

SCHEDULE NO. 5—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE. (Classes A, B and C.)

Line No.	Balance at Beginning of Year (A)	Account No.	NAME OF ACCOUNT (B)	Balance at Close of Year (C)	Net Change During Year (Increase in Black) (Decrease in Red) (D)
1	\$ 9 813 930 37	101	Fixed Capital	\$ 9 973 490 51	159 560 14
2			CURRENT ASSETS		
3	656 600 96	111	Cash	97 276 30	559 324 66
4	2 234 05	112	Notes Receivable	2 350 66	116 61
5		113	Accounts Receivable		
6	130 856 60		(a) Consumers Accounts Receivable	209 324 00	58 467 40
7			(b) Accounts with Affiliated Companies	28 068 20	28 068 20
8	6 231 77		(c) Miscellaneous Account Receivable	206 537 16	198 305 39
9		114	Interest and Dividends Receivable		
10		115	Marketable Securities		
11		116	Materials and Supplies		
12	46 225 92		(a) Appliances	67 250 76	21 040 84
13	30 814 79		(b) Other Material and Supplies	66 239 99	5 425 20
14	15 050 40	117	Prepayments	10 747 29	4 303 11
15		118	Subscribers to Capital Stock		
16	24 013 01	119	Miscellaneous Current Assets	39 103 11	15 090 10
17			MISCELLANEOUS ASSETS		
18		121	Investments in Affiliated Companies		
19	1 110 00	122	Miscellaneous Investments	995 00	115 00
20		123	Sinking Funds	350 00	350 00
21		124	Replacement Fund		
22		125	Miscellaneous Special Funds		
23		126	Special Deposits	907 50	907 50
24	163 917 10		SUSPENSE	184 067 19	20 170 09
25		131	Unamortized Debt Discount and Expense		
26		132	Property Abandoned		
27		133	Jobbing Accounts		
28		134	Clearing or Apportionment Accounts		
29		135	Work in Progress		
30	2 647 52	136	Miscellaneous Suspense	2 083 43	564 09
31			ADJUSTMENT ACCOUNTS		
32		141	Discount on Capital Stock		
33		142	Reacquired Securities		
34		143	Treasury Securities		
35		150	Profit and Loss—Deficit		
36	10 946 632 49		Total Assets	10 388 627 10	55 805 39

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SCHEDULE NO. 3—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE. (Classes A, B and C.)

Line No.	Balance at Beginning of Year (A)	Account No.	NAME OF ACCOUNT (B)	Balance at Close of Year (C)	Net Change During Year (Increase in Black) (Decrease in Red) (D)
37	\$ 2 375 000 00	201	Capital Stock	\$2 464 700 00	\$ 89 700 00
38		202	Premium on Capital Stock		
39		203	Capital Stock Subscribed		
40	2 982 500 00	211	Long Term Debt	3 365 000 00	382 500 00
41		212	Receiver's Certificates		
42			CURRENT LIABILITIES		
43	1 000 000 00	221	Notes Payable	449 375 00	550 625 00
44	116 638 72	222	Accounts Payable	93 383 44	23 275 28
45	63 926 05	223	Consumers' Deposits	73 340 85	9 414 80
46		224	Matured Interest Unpaid		
47		225	Dividends Declared		
48		226	Matured Long Term Debt Unpaid		
49	5 990 07	227	Miscellaneous Current Liabilities	7 553 65	1 563 58
50			ACCRUED LIABILITIES		
51	95 547 78	231	Taxes Accrued	95 876 20	328 42
52	42 057 36	232	Interest Accrued	43 292 21	1 234 85
53		233	Miscellaneous Accrued Liabilities		
54	106 421 54	241	Advances from Affiliated Companies	95 000 00	11 421 54
55			RESERVES		
56	1 050 805 30	251	Retirement Reserve (Depreciation)	1 040 129 31	10 675 99
57		252	Casualty and Insurance Reserve		
58		253	Unamortized Premium on Debt		
59		254	Sinking Fund Reserves		
60		255	Contributions for Extensions	6 160 67	6 160 67
61		256	Contingency Reserve		
62	14 806 92	257	Miscellaneous Reserves	16 414 14	1 607 22
63		261	Miscellaneous Unadjusted Credits		
64	3 091 918 75	270	Profit and Loss—Surplus	3 138 601 63	46 682 88
65	10 945 832 49		Total Liabilities,	10 886 827 10	56 805 39

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SCHEDULE NO. 6—FIXED CAPITAL INSTALLED PRIOR TO JANUARY 1, 19____

(Dates to be inserted by company in accordance with the date of its adoption of the National Association of Railway and Utilities Commissioners Uniform Classification of Accounts for Gas Companies.)

Names of sub-accounts shown in column (a) should be those carried on the respondent's books of account immediately prior to the adoption of the Uniform System of Accounts for Gas Corporations. If the respondent's accounts representing plant and equipment installed prior to January 1, 19____, have been reclassified in accordance with the rules governing accounts for fixed capital installed since January 1, 19____, there may be shown in column (a) the accounts now carried on respondent's books representing such plant and equipment instead of those carried prior to the adoption of the Uniform System of Accounts for Gas Corporations.

Line No.	NAME OF ACCOUNT (A)	Balance at Beginning of Year (B)	Credits Made to Sub-account During Year (C)	Balance at Close of Year (D)	Remarks (E)
1		\$	\$	\$	
2					
3					
4					
5					
6					
7					
8					
9					
10	N O N E				
11					
12					
13					
14					
15					
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28					
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30					
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33					
34					
35					
36					
37					
38					
39					
40					
41	Total				

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SCHEDULE NO. 7—FIXED CAPITAL INSTALLED SINCE DECEMBER 31, 19..... (Classes A, B and C.)

Date to be inserted by company in accordance with the date of its adoption of the National Association of Railway and Utilities Commissioners Uniform Classification of Accounts for Gas Companies.

If the respondent's fixed capital accounts have been reclassified so that its entire fixed capital can be classified in accordance with column (A) of this page that fact should be stated at the foot of schedule 6, and the entire fixed capital analyzed in the following table.

NAME OF ACCOUNT (A)	Balance at Beginning of Year (B)	Charges to Fixed Capital During Year (C)	Credits to Fixed Capital During Year (D)	Balance at Close of Year (E)
	\$	\$	\$	\$
INTANGIBLE FIXED CAPITAL				
301. Organization				
302. Franchises				
303. Miscellaneous intangible capital				
Total intangible fixed capital				
TANGIBLE FIXED CAPITAL				
311. Land				
a. Land occupied by gas-works		138 29		138 29
b. Land occupied by outside holder stations				
c. Right of way				
d. Water rights				
e. General-office lands				
f. Misc. land devoted to gas operations				
f1. Stores department land				
f2. General-shop lands				
f3. Garage lands, etc.				
Total land		138 29		138 29
312. Structures				
a. Works and station structures	4 674 72	2 848 71		7 523 43
b. Holders				
c. General-office structures		101 34		101 34
d. Misc. structures devoted to gas operations				
d1. Stores-department structures				
d2. General-shop structures				
d3. Garage structures, etc.				
Total structures	4 674 72	2 950 05		7 624 77
Equipment				
313. Boiler-plant equipment				
314. Steam engines				
315. Internal-combustion engines				
316. Accessory-power equipment				
317. Benches and retorts				
318. Water-gas sets	276 24	144 89		421 13
319. Purification apparatus	990 05	5 64		995 69
320. Accessory-works equipment	213 18	57 05		270 23
321. Mains	7 219 36	9 866 38		17 085 94
322. Services	6 340 99	8 131 97		14 672 86
323. Consumers' meters	2 774 28	4 071 85		6 846 13
324. Consumers' meter installation				
325. Street-lighting equipment				
326. Gas appliances				
Total equipment	16 014 20	22 277 78		40 291 98
327. General equipment				
a. General-office equipment	1 012 39	1 324 89		2 337 28
b. Stores equipment				
c. Shop equipment				
d. Transportation equipment	3 170 47	2 769 09		5 929 56
e. Telephone, telegraph and wireless system				
f. Laboratory equipment	254 38	482 76		737 14
g. Miscellaneous equipment	54 14			54 14
328. Miscellaneous tangible capital				
Total general equipment	4 491 38	4 566 74		9 058 12

SCHEDULE NO. 7—FIXED CAPITAL INSTALLED SINCE DECEMBER 31, 19..... (Classes A, B and C)—Continued.

Line No.	NAME OF ACCOUNT (A)	Balance at Beginning of Year (B)	Charges to Fixed Capital During Year (C)	Credits to Fixed Capital During Year (D)	Balance at Close of Year (E)
53		\$	\$	\$	\$
54					
55	Overhead Costs and Undistributed Items				
56	351. Engineering and superintendence				
57	352. Law expenditures during construction				
58	353. Injuries and damages during construction				
59	354. Taxes during construction				
60	355. Interest during construction				
61	356. Miscellaneous construction expenditures				
62	357. Fixed capital not classified by prescribed accounts				
63	358. Cost of plant and equipment purchased	6551 431 34		7 125 48	6544 305 8
64	359. Unfinished construction	322 26	4 968 45		5 290 71
65	Total overhead costs and undistributed items	6 551 753 60	4 968 45		6549 596 3
66	Total fixed capital installed since December 31, 19.....	6 578 933 90	34 901 31	7 125 48	6606 709 7
	Additions and Betterments Everett	8 473 87	9 790 49	374 62	17 889 7
	" " Olympia	49 667 32	4 682 13	4 42	54 345 6
		6 637 075 09	49 373 93	7 504 52	6678 944 6

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SCHEDULE NO. 8—INCOME ACCOUNT. (Classes A, B and C.)

NAME OF ACCOUNT (A)	Item (B)	Amount Applicable to the Year (C)	Comparison With Preceding Year (Increase in Black Decrease in Red) (D)
Income from Operating Properties			
401. Operating Revenues	* * * * *	\$ 412 415 51	\$ 6 760 04
402. Operating Expenses	\$ 272 132 10	* * * * *	
403. Uncollectible Bills	1 052 95	* * * * *	
404. Taxes Assignable to Gas Operations	49 746 44	* * * * *	
Total Revenue Deductions	* * * * *	322 933 49	190 68
Operating Income Applicable to Corporate and Leased Properties	* * * * *	\$ 89 482 02	\$ 6 569 36
411. Rent for Lease of Other Gas Plant	\$	* * * * *	\$
412. Amortization of Limited Term Land Rights		* * * * *	
Total (Items 8 and 9)	\$	* * * * *	
413. Rent Accrued from Lease of Gas Plant—Cr.		* * * * *	
Net Rent Deductions (Credit Balance in Red)	* * * * *		
Balance of Income Applicable to Corporate Property	* * * * *	\$	\$
Income from Other Utility Operations			
Income from Non-Operating Properties			
421. Miscellaneous Rent Revenues	\$	* * * * *	\$
422. Interest on Long Term Debt Owned		* * * * *	
423. Miscellaneous Interest Revenues		* * * * *	
424. Dividend Revenues		* * * * *	
425. Income from Special Funds		* * * * *	
426. Miscellaneous Non-Operating Revenues	2 582 21	* * * * *	
Total Income from Non-Operating Properties (Items 14 to 20 inclusive)	\$ 2 582 21	* * * * *	
427. Non-Operating Revenue Deductions		* * * * *	
Total Miscellaneous Income	* * * * *	2 582 21	1 956 52
Gross Corporate Income	* * * * *	\$ 92 064 23	\$ 4 599 84
Deductions from Gross Corporate Income			
431. Interest on Long Term Debt	\$	* * * * *	\$
432. Miscellaneous Interest Deductions		* * * * *	
433. Amortization of Debt Discount and Expense		* * * * *	
434. Amortization of Premium on Debt.—Cr.		* * * * *	
435. Miscellaneous Amortization Chargeable to Income		* * * * *	
436. Miscellaneous Deductions from Gross Corporate Income		* * * * *	
Total Deductions from Gross Corporate Income	* * * * *		
Net Income (loss in red)	* * * * *	\$ See Electric Report	
Disposition of Net Income			
441. Sinking Fund Appropriations	\$	* * * * *	\$
442. Dividend Appropriations of Income		* * * * *	
443. Miscellaneous Appropriations of Net Income		* * * * *	
Total Appropriations of Net Income	* * * * *		
Balance Transferred to Surplus	* * * * *	\$	\$

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SCHEDULE NO. 9—PROFIT AND LOSS ACCOUNT.

Line No	ITEM (A)	Debits (B)	Credits (C)	REMARKS (D)
1	Balance at beginning of the fiscal period	\$	\$ 79 111 52	
2	Balance transferred from Income Account		70 162 47	
3	501 Dividend Appropriations of Surplus		*	
4	502 Appropriations to Reserves		*	
5	503 Miscellaneous Credits to Profit and Loss	*	2 466 17	
6	504 Miscellaneous Debits to Profit and Loss	1 932 75	*	
7				
8				
9				
10				
11				
12	Balance at the end of the fiscal period	149 807 41		
13	TOTAL	151 740 16	151 740 16	

SCHEDULE NO. 10—CAPITAL STOCK.

Line No.	CLASSIFICATION (A)	No. of Shares Authorized (B)	Par Value of Shares (C)	Total Par Value Authorized (D)	Total Amount Issued and Outstanding (E)	Dividends Declared During Year	
						Rate (F)	Amount (G)
1	Preferred Stock	25,000	\$100.00 share	\$ 2,500,000.00	\$ 940,700.00	7%	63,527.95
2							
3							
4							
5							
6	Common Stock	80,000	No par value		1,475,000.00		
7							
8							
9							
10							
11	TOTAL						

SCHEDULE NO. 11—MORTGAGE OR BONDED INDEBTEDNESS.

Line No.	NATURE OF FUNDED OBLIGATION (A)	Total Amount Authorized (B)	Date Issued (C)	Amount Issued (D)	Amount Outstanding (E)	Date of Maturity (F)	INTEREST	
							Rate (G)	Amount Paid During Year (H)
1	1st Mortgage Bonds	\$ 1,750,000.00	2-1-27	\$	\$ 1,715,000.00	1947	5 1/2%	\$ 94,806.30
2	" " "	1,650,000.00	1-1-28		1,650,000.00	1953	5 1/2%	90,750.00
3								
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16								
17								

WNG-FD 031428

SCHEDULE NO. 12—RETIREMENT RESERVE.

State the debits and credits made during the year in account 251 "Retirement Reserve." If any entries are made for the items "Other debits" and "Other credits," state the facts occasioning such entries.

Debit Item (a)	Amount (b)	Credit Item (c)	Amount (d)
Amount of repairs charged to reserves	\$	Balance at beginning of year,	\$ 1,050 805 30
Retirement of tangible fixed capital	44 385 75	Amount charged for Retirement Expense Gas	22 572 80
Other debits (specified):		Other credits (specified): Electric	8 489 04
		Water	2 647 93
Balance at close of year,	1 040 129 31		
TOTAL	1 084 515 07	TOTAL	1 084 515 07

BASES OF CHARGES FOR RETIREMENT EXPENSE.

State in detail any changes since the beginning of the year in the rules and rates in accordance with which the respondent made in its accounts the charges shown on this page for retirement expense. If charges are based on fixed percentages of investment or other amount or otherwise, state how the charge was determined and the relation it bears to the book value of the property in respect to which it applies.

SCHEDULE NO. 13—PROPERTY ABANDONED.

Description (a)	Original Cost (b)	Date of Abandonment (c)	Reason for Abandonment (e)	Depreciation Accrued to Date of Abandonment (f)
NONE	\$	c.		\$
TOTAL				

Show with respect to each item above (1) Amount, if any, amortized prior to the date of this report and accounts to which charged and (2) accounts to which it is proposed to charge the remaining value and the period which such amortization is to cover.

WNG-FD 031429

SCHEDULE NO. 14—TAXES.

Line No.	NAME OF PROPERTY (a)	Name of State or Government (b)	Amount Charged to "Taxes Assignable to Gas Operations" (c)	Total Operating Taxes Paid During Year and Charged Directly or Indirectly to Income (d)	Amount of Taxes Paid During the Year and Charged to Construction (e)	Tax on Property Owned Not Used in Operation, at Other Miscellaneous Taxes (f)
1	WASHINGTON GAS AND ELECTRIC COMPANY	Counties	\$ 8 562 42	\$	c.	\$
2	"	D of P W	59 73			
3	"					
4	"	Counties		81 776 36		
5	"	D of P W		600 00		
6	"	U.S. Income		15 099 84		
7	"	Mass.		26 37		
8	"	Conn.		55 20		
9	"	Penn.		20 25		
10		TOTAL	8 622 15	97 648 02		

SCHEDULE NO. 15—NONGAS OPERATIONS.

State the revenues and operating expenses of the respondent resulting for the year from its several operations other than gas operations, the resulting net revenues therefrom, and the comparison of such net revenues with those from the several like operations of the preceding year. Show increases in black ink and decreases in red.

If separate accounts have been kept of the cost of property specially devoted to such operations, show such costs as of the close of the year. If such separate accounts have not been kept, state that fact. In any event state, for each class of nongas operations, in what accounts shown on the asset side of the Balance Sheet the cost of such property is included.

Line No.	Cost of Property Specially Devoted at Close of Year to Operation Named (a)	CLASS OF NONGAS OPERATIONS (b)	Amount of Revenue for the Year (c)	Amount of Operating Expenses for the Year (d)	Net Revenue for the Year (e)	Comparison With Net Revenues of Preceding Year. (Increases in Black; Decreases in Red.) (f)
1	\$ 536 763 76	Electric properties	\$ 283 457 86	\$ 121 274 75	\$ 162 183 11	13 454 20
2	968 880 24	Water "	96 328 05	37 225 48	891 654 57	898 05
3						
4						
5						
6						
7						
8						
9						
10						
11	2 505 644 01	TOTAL	379 785 91	158 500 23	221 285 68	12 556 15

WNG-FD 031430

PSE-QT036481

SCHEDULE NO. 16—GAS OPERATING REVENUES.

NAME OF ACCOUNT (A)	Amount of Revenue for the Year (B)	Comparison With Preceding Year (Increase in Black, Decrease in Red) (C)
Sales of Gas:	\$	\$
601. Metered Sales to General Consumers,	421 163 23	11 465 03
602. Flat-rate Sales to General Consumers,		
603. Prepaid Gas Sales,		
604. Other Gas Corporations,		
605. Municipal Street Lighting,		
606. Miscellaneous Municipal Sales.		
Total Sales of Gas,	421 163 23	11 465 03
Miscellaneous Revenues:		
611. Commission on Others' Gas,		
612. Rent from Gas Appliances,		
613. Rent from Property Used in Operation,		
614. Merchandise and Jobbing,	8 767 72	4 704 99
615. Miscellaneous Operating Revenues,		
Total Miscellaneous Revenues,	8 767 72	4 704 99
Total Gas Operating Revenues,	412 415 51	6 760 04

WNG-FD 031431

PSE-QT036482

SCHEDULE NO. 17—GAS OPERATING EXPENSES.

Class A, B and C companies to use the accounts specified for them in the Classification of Accounts.

Line No.	NAME OF ACCOUNT (A)	Amount of Operating Expenses for the Year (B)	Comparison With Preceding Year (Increase in Black, Decrease in Red) (C)
1	PRODUCTION EXPENSES	\$	\$
2	Operation—		
3	701 Works Superintendence and Labor		
4	701.1 Works Superintendence	3 503 31	233
5	701.2 Boiler Labor	7 925 29	259
6	701.3 Retort Labor		
7	701.4 Generator Labor	14 955 49	1 068
8	701.5 Purification Labor	276 27	102
9	701.6 Miscellaneous Works Labor	2 396 05	153
10	702 Boiler Fuel and Water		
11	702.1 Boiler Fuel	20 699 72	2 184
12	702.2 Water		
13	703 Fuel Under Retorts		
14	704 Coal Carbonized		
15	705 Generator Fuel	54 069 54	2 623
16	706 Water-gas Oil	41 948 70	1 845
17	707 Miscellaneous Works, Supplies and Expenses		
18	707.1 Coal-gas Enricher		
19	707.2 Purification Supplies	1 243 51	934
20	707.3 Miscellaneous Works Expense	4 145 12	160
21	707.4 Gas Storage		
22	Total operation	151 361 00	1 938
23	Maintenance—		
24	708 Maintenance of Works and Station Structures	1 301 35	751
25	709 Maintenance of Works Equipment and Apparatus		
26	709.1 Maintenance of Power Equipment		
27	709.12 Maintenance of Furnaces and Boilers	532 05	229
28	709.13 Maintenance of Boiler Apparatus	1 305 54	279
29	709.14 Maintenance of Steam Accessories	630 27	36
30	709.15 Maintenance of Steam Engines	730 03	232
31	709.16 Maintenance of Internal-combustion Engines	8 84	7
32	709.17 Maintenance of Miscellaneous Power Equipment	633 79	214
33	709.2 Maintenance of Gas Apparatus and Tools		
34	709.21 Maintenance of Benches and Retorts		
35	709.22 Maintenance of Water-gas Sets	2 683 87	253
36	709.23 Maintenance of Purification Apparatus	648 94	95
37	709.24 Maintenance of Holders	561 72	352
38	709.25 Maintenance of Accessory-works Equipment	1 794 44	792
39	709.26 Maintenance of Laboratory Equipment		
40	709.27 Maintenance of Implements and Accessories		
41	Total Maintenance	10 856 84	776
42	710 Gas from Other Sources		
43	711 Power from Other Sources		
44	712 Steam Generated—Apportionment Account		
45	713 Residuals Produced—Cr.	17 174 35	125
46	714 Residuals Expense		
47	715 Duplicate Production Charges—Cr.		
48	716 Production Expenses Transferred—Cr.	16 331 22	2 072
49	Total Production Expenses	128 706 27	516

WNG-FD 031432

PSE-QT036483

SCHEDULE NO. 17—GAS OPERATING EXPENSES—Continued.

Class A, B and C companies to use the accounts specified for them in the Classification of Accounts.

Line No.	NAME OF ACCOUNT (A)	Amount of Operating Expenses for the Year (B)	Comparison With Preceding Year (Increase in Black, Decrease in Red) (C)
100	GENERAL AND MISCELLANEOUS EXPENSES	\$	\$
101	781 Undistributed General Expenses		
102	781.1 General Office Salaries		
103	781.11 Administrative Salaries	9 694 94	222 24
104	781.12 Other General Office Salaries	8 016 72	1 949 91
105	781.2 Miscellaneous General Expenses		
106	781.21 General Office Supplies and Expenses		
107	781.22 General Stationery and Printing	3 825 95	501 58
108	781.23 Maintenance of General Structures		
109	781.26 Law Expenses	323 01	17 60
110	781.27 Insurance	6 292 79	68 66
111	781.28 Store Expenses		
112	781.29 Transportation Expenses		
113	781.30 Undistributed Adjustments		
114	781.31 Rentals		
115	781.32 Other Miscellaneous General Expenses	406 12	190 77
116	782 Retirement Expense	16 242 01	3 429 25
117	783 Injuries and Damages		
118	783.1 Claim Department Expenses		
119	783.2 Medical Expenses		
120	783.3 Injuries to Employees		
121	783.4 Other Personal Injuries and Property Damage	607 53	574 08
122	783.5 Miscellaneous Accident Expenses		
123	784 Regulatory Commission Expenses	234 77	107 70
124	785 Relief and Welfare Work		
125	785.1 Employees' Welfare Department	1 621 49	249 23
126	785.2 Pensions		
127	786 Franchise Requirements		
128	787 Amortization of Franchises		
129	788 Gas Expenses Transferred—Cr.		
130	789 Joint Operating Expenses—Cr.		
131	790 Duplicate Miscellaneous Charges—Cr.		
132	Total General and Miscellaneous Expenses	47 465 33	1 376 66
133	Total Operating Expenses	272 132 10	2 978 53

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SCHEDULE NO. 17—GAS OPERATING EXPENSES—Continued.

Class A, B and C companies to use the accounts specified for them in the Classification of Accounts.

Line No.	NAME OF ACCOUNT (A)	Amount of Operating Expenses for the Year (B)	Comparison With Preceding Year (Increase in Black, Decrease in Red) (C)
50	TRANSMISSION AND DISTRIBUTION EXPENSES	\$	\$
51	Operation—		
52	721 Distribution Operation		
53	721.1 Transmission Pumping	10 558 40	2 421 27
54	721.2 Distribution Superintendence and Expenses		
55	721.21 Distribution Superintendence	2 545 44	290 10
56	721.22 Distribution Supplies and Expenses	674 77	2 464 54
57	721.3 Consumers' Premises Work		
58	721.31 Maintaining Installations		
59	721.32 Work on Consumers' Premises	9 761 52	763 97
60	721.4 Removing and Resetting Meters	4 109 79	644 89
61	Total Operation	27 849 92	1 162 03
62	722 Distribution Maintenance		
63	722.1 Maintenance of Mains	5 547 93	479 42
64	722.2 Maintenance of Services	3 976 15	393 88
65	722.3 Miscellaneous Distribution Maintenance		
66	722.31 Maintenance of Shop Buildings		81
67	722.32 Maintenance of Distribution Implements and Accessories	1 861 77	1 797 32
68	722.33 Maintenance of Gas Appliances	381 08	340 13
69	723 Maintenance of Consumers' Meters	4 482 59	119 08
70	Total Maintenance	16 249 52	2 890 86
71	724 Duplicate Distribution Charges—Cr.		
72	Total Transmission and Distribution Expenses	44 099 44	1 728 83
73	STREET-LIGHTING EXPENSES		
74	731 Operation of Street Lamps		
75	732 Maintenance of Street Lamps		
76	Total Street Lighting Expenses		
77	COMMERCIAL EXPENSES		
78	761 Commercial Administration		
79	761.1 Commercial General Labor		67 24
80	761.2 Commercial Books and Contracts		
81	761.21 Commercial Bookkeeping	17 419 96	4 715 26
82	761.22 Commercial Contracts		
83	761.3 Commercial Meter-reading and Collecting		
84	761.31 Commercial Collecting	3 562 67	262 88
85	761.32 Meter Reading	6 057 73	257 02
86	761.4 Commercial Supplies and Expenses	7 986 11	294 31
87	762 Agents' Commissions		
88	Total Commercial Expense	35 026 84	5 596 71
89	NEW BUSINESS EXPENSES		
90	771 New Business Expenses		
91	771.1 New Business Salaries		
92	771.11 New Business Management Salaries		
93	771.12 New Business Advertising Salaries		
94	771.2 New Business Supplies and Expense		
95	771.21 Demonstrations		
96	771.23 Advertising Supplies and Expenses	16 834 59	1 749 81
97	771.24 Canvassing and Soliciting		
98	771.25 Miscellaneous New Business Supplies and Expenses		
99	Total New Business Expenses	16 834 59	1 749 81

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RAW MATERIALS FOR WATER GAS MANUFACTURE

WASHINGTON GAS AND ELECTRIC COMPANY

TACOMA

Kind:

(Coal)	Bituminous
(Coke)	--
(Oil)	Diesel

Unit Cost:

(Coal)	\$ 4.25
(Coke)	--
(Oil)	.03
(Wood)	--

Total Amount Used During Year:

(Coal)	20,931.585
(Coke)	--
(Oil)	1,383,611
(Wood)	--

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STATISTICS OF PRODUCTION.

Coal Gas:

1. Total amount of coal gas made during year.....None.....cu. ft.
2. Kind of coal used.....; tons.....
3. Cost of coal per ton (2,000 lbs.) in coal shed or storage.....\$.....
4. Total amount of coke made during year.....tons
5. Price received per ton of coke sold.....\$.....
6. Total amount of coal gas tar made.....gals.
7. Price received per gallon of coal tar sold.....\$.....
8. Total amount of ammonia made.....lbs.
9. Price received per pound of ammonia sold.....\$.....
10. Amount of carbon made.....tons
11. Price received per ton of carbon sold.....\$.....
12. Capacity of coal gas plant per day.....cu. ft.

Water Gas:

13. Total amount of water gas made during year.....552,920,000.....cu. ft.
14. Kinds of boiler fuel.....Coal.....
15. Amount of boiler fuel.....10,886.....
16. Number of runs.....104,157..... Usual length of runs.....Cycle of four minutes.....
17. Total amount of water gas tar made.....331,752.....gals.
18. Price received for water gas tar per gallon.....\$.045.....
19. Capacity of water gas plant per day.....4,000,000.....cu. ft.

Miscellaneous Data:

20. Total all gas manufactured during year.....552,920,000.....cu. ft.
21. Average B. T. U. content of gas.....490.....cu. ft.
22. Total amount of gas sold for all purposes.....434,520,000 (Actual 402,570,000 sold to Olympia).....cu. ft.)
23. Average amount of gas sold per day.....1,190,400.....cu. ft.
24. Largest amount of gas taken by all consumers in any one day.....2,500,000.....cu. ft.
25. Least amount of gas taken by all consumers in any one day.....930,000.....cu. ft.
26. What percentage of the total amount of gas sold is metered.....100.....%

GENERAL WORKS DATA.

Number of Retorts.....None....., viz.:

1.benches of 3 each;benches of 5 each;benches of 8 each;
2.benches of 4 each;benches of 6 each;benches of 9 each;
3.
4. Average number of retorts employed from October to March, inclusive.....
5. Average number of retorts employed the remainder of the year.....
6. If water gas is produced, what patent process is used in its manufacture?.....Young-Whitwell WNG-FD 031436
7. Is said process used alone, or as an auxiliary to the manufacture of coal gas?.....used alone.....

Show the particulars called for concerning the transmission mains.

Kind of Material (a)	Diameter of Pipe, Inches (b)	Total Length in Use Beginning of Year, Feet (c)	Laid During Year, Feet (d)	Taken Up or Abandoned During Year, Feet (e)	Total Length in Use End of Year, Feet (f)
Totals					

Show the particulars called for concerning the distribution mains.

Kind of Material (a)	Diameter of Pipe, Inches (b)	Total Length in Use Beginning of Year, Feet (c)	Laid During Year, Feet (d)	Taken Up or Abandoned During Year, Feet (e)	Total Length in Use End of Year, Feet (f)
Iron	1"	3 358			3 358
	1 $\frac{1}{4}$ "	55 696	1 142		56 838
	1 $\frac{1}{2}$ "	56 558			56 558
	2	347 270	6 376		353 646
	2 $\frac{1}{2}$	6 336			6 336
	3	69 206			69 206
	4	714 661	1 479		716 140
	6	168 730			168 730
	8	22 367			22 367
	10	158			158
	12	11 088			11 088
	16	9 082			9 082
	20	6 547			6 547

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SERVICE PIPES—GAS.

Show the particulars called for concerning the live service pipe in possession of the respondent at the close of the year.

Material (a)	Diameter, Inches (b)	Number at Beginning of Year (c)	Number Added During Year (d)	Number Removed or Abandoned During Year (e)	Number at Close of Year (f)	Average Length, Feet (g)
		NO DETAIL				
Totals						

CUSTOMER DATA—GAS.

Show the particulars called for concerning customers and gas sold.

Classification by Tariff Schedules (a)	Number of Customers (b)	Gas Sold, Cu. Ft. (c)	Amount Credited to Revenue Received (d)	Per Customer Gas Sold, Cu. Ft. (e)	Revenue Received (f)
Domestic	8 882	166,209,000	253,866.55	18,700	29.71
Heating	1 210	135,970,000	90,456.53	112,372	74.76
Commercial	231	83,084,000	66,137.05	359,670	286.31

WNG-FD 031438

CONSUMERS' METERS.

Show the particulars called for concerning the consumers' meters.

Size (Number of Lights) (a)	Type (b)	Make (c)	Capacity (d)	Number Owned, First of Year (e)	Number Added During Year (f)	Number Condemned or Destroyed (g)	Number Owned, End of Year (h)	Number Owned by Consumers, End of Year (i)	Number in Service End of Year (j)	Number in Stock End of Year (k)
NO DETAIL										
TOTALS										

EMPLOYEES.

[illegible]

WNG-FD 031439

PSE-QT036490

VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent and by the oath of the president or other chief officer of the respondent.

STATE OF WASHINGTON,

County of PIERCE

} ss.

We, the undersigned, C. Y. Bowers, Vice President,
(Title)

and M. L. Lause, Assistant Treasurer
(Title)

of the WASHINGTON GAS AND ELECTRIC COMPANY
(Exact legal title or name of respondent)

on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, records, and papers of said company, that we have carefully examined the same and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

Olaf Bowers
Vice President

(President or other chief officer.)

M. L. Lause
Assistant Treasurer

(Officer having control of accounting.)

Subscribed and sworn to before me this 31st

day of March, 1930.

John Blair
Notary Public in and for the State
of Washington, residing at Tacoma.

(SEAL)

My commission expires May 30, 1933

WNG-FD 031440

EXPLANATORY REMARKS.

WNG-FD 031441

PSE-QT036492